

*Knox County Board of Assessment Review  
Administration Office  
62 Union Street  
Rockland, Maine 04841*



June 8, 2011

Linda Baron  
114 Naples Road  
Brookline, MA 02446  
(or P.O. Box 573, Vinalhaven, ME 04863)

Re: Tax Abatement Application for property located at:  
Map/Lot 05A-11M  
Dyer's Island Road  
Vinalhaven, Maine  
(April 1, 2010 tax year)

Dear Ms. Baron,

The Knox County Board of Assessment Review (the "Board") met on Friday, June 3<sup>rd</sup> and Wednesday, June 8<sup>th</sup> of 2011 at to hear and decide your tax abatement appeal for the above listed residential property, and to discuss and adopt this written decision.

Your application for an abatement states the following information relating to 2009-2010 taxes (the April 1, 2010 tax year):

Original Assessed Value:	Land:	\$400,500
	Building:	\$0
	<b>Total:</b>	<b>\$400,500</b>
Current Assessed Value:	Land:	\$400,500
	Building:	\$463,000
	<b>Total:</b>	<b>\$863,500</b>
Owner's Opinion of Value:	Land:	\$400,500
	Building:	\$215,700
	<b>Total:</b>	<b>\$955,100</b>
<b>ABATEMENT REQUESTED:</b>	<b>\$215,700</b>	

**Appellant's Evidence**

1. In support of the taxpayer's position, she submitted the following documents:
  - Exhibit 1: Applications for tax abatement submitted to the municipality of Vinalhaven, dated October 10, 2010, for lot 5A 11M and 5A-11L.
  - Exhibit 2: Summary of Salient Features for Map/lot 5A – 11M & K.
  - Exhibit 3: Summary of Salient Features for Map/lot 5A – 11L & X.
  - Exhibit 4: Vinalhaven tax map.
  - Exhibit 5: Valuation report – Comp #1.
  - Exhibit 6: Valuation report – Comp #2.
  - Exhibit 7: Valuation report – Comp #3.
  - Exhibit 8: Valuation report – Comp #4.
  - Exhibit 9: Property card – Comp #5.

2. In support of the taxpayer's position, she offered the testimony from the following witnesses:  
The taxpayer, Linda Baron, was the only person present for her party. She did not offer any witnesses.
3. Illegally Assessed Valuation:  
In this appeal, one of the taxpayer's concerns and arguments focused on her belief that the assessed valuation of the subject property was illegal. The evidence of the supposed illegal nature of the assessment presented was primarily based on the taxpayer's belief that an assessment cannot legally be increased after the commitment date.

## **Town's Evidence**

1. The Assessor(s) submitted as evidence the following documents:
  - Exhibit 1: Letter to the Knox County Board of Assessment Review dated May 19, 2011.
  - Exhibit 2: Valuation Report – Subject #1 (map/lot 05A-011L)
  - Exhibit 3: Valuation Report – Subject #2 (map/lot 05A-011M)
  - Exhibit 4: Valuation Reports for comparables:
    1. 05A-011B,11U
    2. 05A-011N
    3. 05A-011S
    4. 05A-011Y
    5. 05A-013
  - Exhibit 5: Property Map 5A – Town of North Haven April 1, 2011.
2. The Assessor(s) offered the testimony from the following witnesses:  
There were no witnesses presented by the Town. Town Manager Marjorie Stratton was in attendance at the meeting but had no intention to testify.
3. The town certified ratio for the assessment year being appealed:  
84%.
4. The town quality rating for the assessment year being appealed:  
Under 20.

## **Decision**

Based on the Board's review of the written information submitted by Ms. Linda Baron and the Town of Vinalhaven Assessor, and after oral presentations by Linda Baron, taxpayer, Robert Duplisea, Assessor for the Town of Vinalhaven, and Marjorie Stratton, Town Manager for the Town of Vinalhaven, the Board determined as follows:

The taxpayer failed to prove that the assessed valuation of her property was manifestly wrong: Ms. Baron failed to provide evidence that her property was substantially overvalued, unjustly discriminated against, or illegal. Therefore, the Board denied her request for abatement relating to the April 1, 2010 tax year.

The Board finds that the taxpayer's testimony was not persuasive on the issue of the sales analysis supporting the total assessment of the Baron property. The Board finds that the assessed value of the Baron property is consistent with the property's just value, such that the property was not shown to be overvalued.

## **Finding of Facts**

1. The Town of Vinalhaven stipulates that the appellant, Linda Baron has standing to present this case.
2. The appeal was timely filed, and only timely filed materials were considered.
3. The reference to the purported appraisal was not considered at this hearing because the appraisal was not put into evidence.
4. The assessed value of this parcel was increased after the 2010 tax commitment by the value of the building which was moved onto it in 2007, correcting the assessment.
5. Because there was no building value committed for this parcel for Fiscal Year 2010, this increase is to correct an omission and not to correct an erroneous judgment of value. Inhabitants of Dresden vs. Edmund Bridge, Executor, July 19, 1897, Supreme Judicial Court of Maine, Lincoln.
6. The appellant failed to prove the assessment was fraudulent, dishonest or illegal.
7. Upon the facts of this case, this Board finds that the supplemental assessment of this parcel, Map 5A Lot 11M, was authorized and valid.

## **Vote**

The Board voted 4 - 0 in favor of the denial of the tax abatement claim, with 0 opposed (two Board members were absent) and 0 abstaining.

## **Appeal**

You have the right to appeal this decision within 30 days of the receipt of this decision to the Superior Court of the State of Maine in accordance with 36 M.R.S.A. § 844-M and Rule 80B of the Maine Rules of Civil Procedure.

Sincerely,

BOARD OF ASSESSMENT REVIEW



Marian A. Robinson, Board Chairman

Cc: Board of Assessment Review  
Robert Duplisea, Assessor for the Town of Vinalhaven  
Knox County Commission  
File